

## Ken Burke, CPA


CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
PINELLAS COUNTY, FLORIDA

Clerk of the County Court  
Recorder of Deeds  
Clerk and Accountant of the Board of County Commissioners  
Custodian of County Funds  
County Auditor

### \*Division of Inspector General

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TO: The Honorable Chairman and Members  
of the Board of County Commissioners

FROM:  Ken Burke, CPA  
Clerk of the Circuit Court and Comptroller  
Ex Officio County Auditor

SUBJECT: Follow-Up Audit of County Travel Expenditures-Finance Accounts Payable

DATE: August 30, 2012

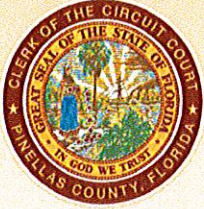
For your review and filing in the Official Records, I am enclosing a copy of the follow-up audit dated August 30, 2012 on the above-referenced audit.

I hope you find this report helpful in ensuring Pinellas County government provides the best possible service to our citizens.

cc: Robert S. LaSala, County Administrator  
Jim Bennett, County Attorney  
Claretha N. Harris, Chief Deputy Director, Finance Division  
Ernst & Young





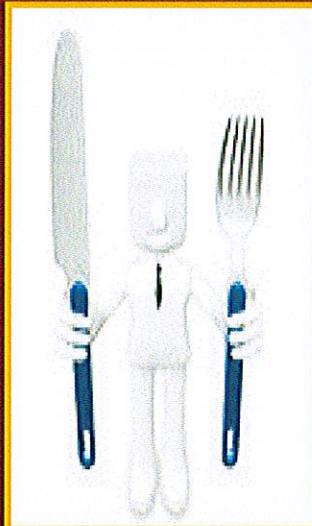
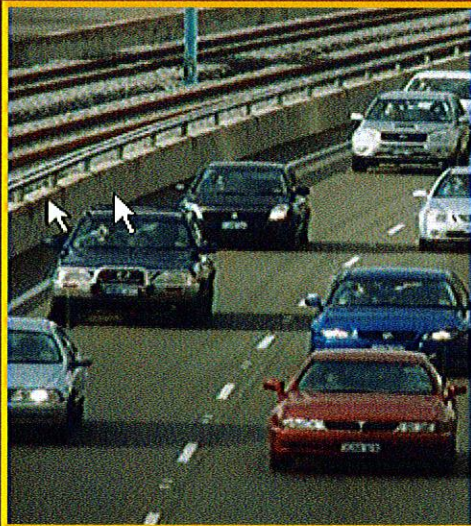
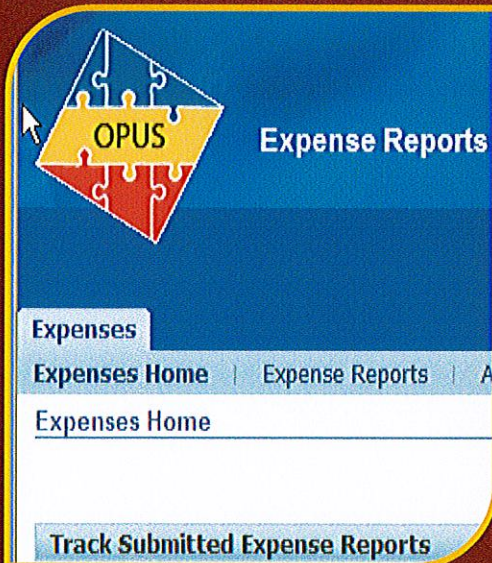


## DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
PINELLAS COUNTY, FLORIDA

# FOLLOW-UP AUDIT OF COUNTY TRAVEL EXPENDITURES-FINANCE ACCOUNTS PAYABLE

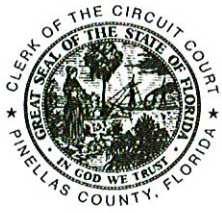


Hector Collazo, Jr., Director  
Inspector General/Chief Audit Executive

Audit Team  
Ken Green, CIGA – Senior Inspector General Auditor  
Flo Riggie, CIA, CIGA, CISA, CRISC, ITIL-F – Inspector General Auditor II

AUGUST 30, 2012  
REPORT NO. 2012-18





## Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
PINELLAS COUNTY, FLORIDA

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August 30, 2012

The Honorable Chairman and Members  
of the Board of County Commissioners

We have conducted a Follow-Up Audit of County Travel Expenditures - Finance Accounts Payable. The objective of our review was to determine the implementation status of our previous recommendations.

Of the 14 recommendations contained in the audit report, we determined that 4 have been implemented, 1 has been implemented with an acceptable alternative, 4 have been partially implemented and 5 have not been implemented. The status of each recommendation is presented in this follow-up review.

We appreciate the cooperation shown by the staff of the Finance Division during the course of this review.

Respectfully Submitted,

Hector Collazo, Jr., Director  
Division of Inspector General

Approved:

Ken Burke, CPA\*  
Clerk of the Circuit Court and Comptroller  
Ex Officio County Auditor  
\*Regulated by the State of Florida



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# INTRODUCTION

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## ***Scope and Methodology***

We conducted a follow-up audit of County Travel Expenditures-Finance Accounts Payable. The purpose of our follow-up review was to determine the status of previous recommendations for improvement.

The purpose of the original audit was to:

- 1) Determine if Finance's pre-audit functions are being performed properly to detect non-compliance with County travel guidelines.
- 2) Determine if the County's travel guidelines comply with legal requirements.
- 3) Determine if the County's travel guidelines promote travel in the most efficient and effective manner.

To determine the current status of our previous recommendations, we surveyed and/or interviewed management to determine the actual actions taken to implement recommendations for improvement. We performed limited testing to verify the process of the recommendations for improvement.

Our follow-up audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Standards for Offices of Inspector General*, and, accordingly, included such tests of records and other auditing procedures, as we considered necessary in the circumstances. Our follow-up testing was performed during the month of June 2012. The original audit period was October 1, 2005 through January 2, 2009. However, transactions and processes reviewed were not limited by the audit period.

## ***Overall Conclusion***

Of the 14 recommendations in the report, we determined that 4 were implemented, 1 was implemented with an acceptable alternative, 4 were partially implemented, and 5 were not implemented. We commend management for implementation of most of our recommendations and continue to encourage management to fully implement the remaining recommendations.



# Status

OFI NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS			
		Implemented	Acceptable Alternative	Partially Implemented	Not Implemented
1	<p><b>Employee Meal Reimbursement Rates Should Be Reviewed.</b></p> <p>We Recommended the Finance Department work with the County Administrator and the Board of County Commissioners to consider:</p> <p>A. Development of a new meal reimbursement rate that would be in line with either the:</p> <ul style="list-style-type: none"> <li>• Lowest fixed rate of the benchmark Counties</li> <li>• Average fixed rate of the benchmark Counties</li> <li>• The Florida State rate</li> <li>• An alternative rate</li> </ul> <p>B. If recommendation A is implemented, it should also include the development of an automated process/policy for the annual review of meal reimbursement rates that would automatically adjust the rates based on key economic factors such as:</p> <ul style="list-style-type: none"> <li>• Benchmarking Key Counties and the State</li> <li>• Consumer Price Index</li> <li>• Federal M&amp;IE Rate</li> </ul>				✓
2	<p><b>Employee Mileage Reimbursement Rates Should Be Reviewed.</b></p> <p>We Recommended the Finance Division work with the County Administrator and the Board of County Commissioners to consider:</p> <p>A. Reviewing the current mileage reimbursement rate in relation to other possible alternatives, including:</p> <ul style="list-style-type: none"> <li>• Lowest rate of the benchmark Counties</li> <li>• Average rate of the benchmark Counties</li> <li>• Florida State rate</li> <li>• Another alternative rate</li> </ul>			✓	



# Follow-Up Audit of County Travel Expenditures-Finance Accounts Payable

## Introduction

OFI NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS				
		Implemented	Acceptable Alternative	Partially Implemented	Not Implemented	Not Applicable
	Any new mileage reimbursement rate should include a policy/process to ensure an annual review of mileage reimbursement rates that would automatically adjust the rates based on key economic factors such as: <ul style="list-style-type: none"> <li>• Benchmarking Key Counties and the State</li> <li>• Consumer Price Index changes</li> <li>• IRS Rate changes</li> </ul>					
	B. The County amend its travel guidelines to pay mileage based on the distance from home to the work location (less the normal mileage to the office) or from the office to the temporary work location, whichever is shorter.			✓		
	C. The County amend the Travel Guidelines to require employees to use actual mileage to calculate mileage reimbursement.	✓				
3	<b>Travel Agency Fees Are Not Necessary.</b>					
	We Recommended the Finance Division work with the County Administrator and the Board of County Commissioners to: <ul style="list-style-type: none"> <li>A. Cancel the contract with the County travel agency.</li> <li>B. Develop and implement policies and procedures for the travel coordinators to ensure they determine the best and least expensive method for travel. The policy must also ensure that no intermediaries are used and all bookings, arrangements, reservations, etc. are done directly with the provider of the service.</li> <li>C. Update the Travel Request/approval forms to include an attestation signed by the employee and approving authority which contains a representation such as: <ul style="list-style-type: none"> <li>I/we attest that I/we have performed our due diligence and have submitted for approval the best and least expensive method for travel which has taken into account all the factors regarding the travel and is essential and in the best interest of the County.</li> </ul> </li> </ul>				✓	
					✓	



Follow-Up Audit of County Travel Expenditures-Finance Accounts Payable

Introduction

OFI NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS				
		Implemented	Acceptable Alternative	Partially Implemented	Not Implemented	Not Applicable
4	<b>Finance Accounts Payable Petty Cash Custodian (PCC) Transaction History Is Inaccurate.</b> We Recommended the Finance Division retain vendor payment history for each departmental Petty Cash Custodian to properly account for transaction history.	✓				
5	<b>The County Travel Information Posted On The Finance Intranet Website Does Not Reflect Accurate And Complete Information.</b> We Recommended the Finance Division update the Finance intranet website to reflect accurate and complete travel information.			✓		
6	<b>The Travel Form And Instruction Link Provided On The Clerk's Intranet Website Is Not Accurate.</b> We Recommended the Finance Division: A. Set up travel forms and instructions posted on the County's (BCC) and Clerk's intranet websites as one direct site managed and controlled by Finance. B. Routinely update the travel forms, samples, etc. with the most current, accurate rates, instructions and travel information.	✓				
7	<b>Pre-Audited American Express Billings Are Not Being Reviewed By The Accounts Payable Supervisor Or Assistant Supervisor.</b> We Recommended the Finance Division review and initial the pre-audited American Express billings to comply with established written procedures.		✓			
8	<b>County Travel And Training Budgets Are Escalating And Should Be Reviewed.</b> We Recommended the Finance Division encourage the County Administrator, the Board of County Commissioners, and the countywide government to conduct a needs assessment/study to determine the appropriateness and cost of departmental training and travel.				✓	



## ***Background***

The Clerk of the Circuit Court is the Chief Financial Officer for Pinellas County and is responsible for the disbursement of County funds, maintaining the financial records and preparing financial reports for revenues received and disbursed by the Pinellas County Board of County Commissioners (BCC). The Clerk's Finance Division ensures that County revenue transactions are properly received, disbursed and recorded in accordance with generally accepted accounting principles and applicable laws and regulations. The Finance Division is an integral part of the internal control structure of the County by providing a system of checks and balances through the division's independent pre-audit function.

The responsibilities of the Finance Division's Accounts Payable Department include the pre-audit of travel advances, transactions and reimbursements in accordance with the County travel guidelines to determine compliance with laws, rules and regulations, and policies of Federal, State and County government. As part of the pre-audit procedures, all transactions are reviewed for propriety of purpose, budget availability, account classification and proper authorization.

The Finance Division's other responsibilities include:

As Accountant of the Board of County Commissioners and Custodian of County Funds:

- Provides accounting services to all departments under the Board of County Commissioners.
- Programs and maintains software for the automated financial accounting system.
- Provides financial reporting for the Board to Federal and State agencies and to the public.
- Handles investments of available County funds.
- Processes accounts payable and accounts receivable.
- Processes the County payroll.

As Clerk of the Board of County Commissioners:

- Attends all meetings of the Board of County Commissioners and other designated County Boards.
- Produces, records, indexes and distributes the official minutes of these meetings:
  - [Board of County Commissioners](#)
  - [Board meeting minutes](#)
- Maintains legal custody of the Official County Seal.
- Maintains custody of all County resolutions, ordinances and contracts.



Other duties assigned include:

- Dock permits and other permits for the Water and Navigation Control Authority are processed in the Finance Division.
- [Dock, Dredge and Fill Permits](#).
- Petitions to object to property valuations are processed and submitted to the Value Adjustment Board through the Finance Division's Board Records division.
- [Value Adjustment Board](#).

The [Comprehensive Annual Financial Report](#) that is produced by the Finance Division is a comprehensive financial report encompassing all operations of the County. The Finance Division has been awarded the Certificate of Achievement for Excellence in Financial Reporting for 26 consecutive years, an honor which bestows national recognition on the Office of the Clerk of the Circuit Court.

The Finance Division's budget for Fiscal Year 2008-2009 was \$4,861,780 with a staff of 62 employees.



# STATUS OF RECOMMENDATIONS

This section reports our follow-up on actions taken by management on the Recommendations for Improvement in our original audit of the County Travel Expenditures-Finance Accounts Payable. The recommendations contained herein are those of the original audit, followed by the current status of the recommendations.

## ***1. Employee Meal Reimbursement Rates Should Be Reviewed.***

Our review has determined that the County's subsistence (meal) reimbursement policy appears to be generous and not in the best interest of the County and its taxpayers. Employee meal reimbursement savings can be realized by following the State rate rather than the Federal rate. As noted in Opportunity for Improvement No. 2, we conducted a survey (benchmark) of four counties representing six government entities to determine employee travel reimbursement rates and compared them to Pinellas County's reimbursement rates.



The County's meal reimbursement rates are based on the Federal Meal and Incidental Expense Rates Tables (Federal M&IE Rates) for various locations in the Continental United States (CONUS, effective October 1, 2008 for Fiscal Year 2009).

It is important to note that the use of the Federal M&IE Rates is optional and that the County has the option to reimburse at a lower rate.

We determined that Pinellas County is the only county using the Federal M&IE Rates compared to the surveyed counties. The other counties use either a fixed rate or a variation of a fixed rate for meal reimbursements (see following table). The rates range from a low of \$31 to a high of \$47 per day for meals. Pinellas County's Federal M&IE Rates range from a low of \$39 (Kissimmee, Florida) to as high as \$64 (Naples, Florida) per day for meals.



**COUNTY SURVEY OF COUNTY MEAL REIMBURSEMENT RATES**

TYPE OF TRAVEL REIMBURSEMENT	SURVEY AVERAGE	PINELLAS	HILLSBOROUGH CLERK'S POLICY	HILLSBOROUGH BCC'S POLICY	SARASOTA	BROWARD	ORANGE CLERK'S POLICY	ORANGE BCC'S POLICY	FLORIDA STATE RATE
	\$42.80	\$39 - \$64	\$31/\$35/\$38	\$38	\$47	\$43.92	\$36/\$42	\$36	\$36
DAILY MEALS		Allowance based on location per Federal meal/incidental rate	Allowance based on location, high cost areas, the allowance cannot exceed \$38	Fixed Rate	Fixed Rate	Fixed Rate	Fixed Rate \$36 In State \$42 out of state	Fixed Rate, the meal allowance cannot exceed \$36	Fixed Rate, the meal allowance cannot exceed \$36

The following table highlights the potential savings if the County were not to base the meal reimbursement rate on the Federal M&IE Rate, but instead on the fixed rate used by the counties surveyed. The County could save as much as \$26 (Hillsborough Clerk's high vs. Pinellas high) per day for meals when employees travel on County business.

Finance's accounting system does not identify each line item for the different expenditures related to travel (mileage, airfare, hotel, etc.), allowing for a detailed analysis of each expenditure; therefore, we were unable to efficiently determine the potential overall savings to the County without having to manually review all mileage reimbursement requests.

However, based on a review of meal reimbursement requests for Fiscal Year 2006-2007 for one department with 15 employees, we determined the following total meal reimbursements and the potential savings using other surveyed fixed rates.

DAILY MEAL RATES	TOTAL DAYS	TOTAL REIMBURSEMENTS	POTENTIAL SAVINGS
HIGHEST \$64.00*	39	\$2,496	0
LOWEST \$31.00**	39	\$1,209	\$1,287
MEDIUM \$42.80***	39	\$1,669	\$827
FLORIDA STATE \$36.00	39	\$1,404	\$1,092

\* The maximum Federal M&IE Rate used by the County

\*\* Lowest rate used by a surveyed County

\*\*\* Medium rate between all counties surveyed

The County's travel agent provided us with the number of flights/trips that were taken by County employees from October 1, 2004 through September 30, 2007, which totaled 1,723. Based on the sample test above, an average trip was 3.9 days. If the County changes its current policy for meal reimbursements, and travel patterns remain the same, the County could realize a savings from \$142,458 to \$221,750 (see table below). It is important to note our calculations are based on booked flights that do not include travel by employees who drove to their destinations; therefore, the potential annual savings are greater if there was an efficient method to include those trips.



**POTENTIAL ANNUAL COST SAVINGS**

DAILY MEAL RATES		TOTAL DAYS	TOTAL REIMBURSEMENTS	POTENTIAL ANNUAL SAVINGS
HIGHEST	\$64.00*	6,719.7	\$430,060.80	0
LOWEST	\$31.00**	6,719.7	\$208,310.70	\$221,750.10
MEDIUM	\$42.80***	6,719.7	\$287,603.16	\$142,457.64
FLORIDA STATE	\$36.00	6,719.7	\$241,909.20	\$188,151.60

\* Maximum Federal M&IE Rate used by the County

\*\* Lowest rate used by a surveyed County

\*\*\* Medium rate between all counties surveyed

It is the County's fiduciary responsibility to ensure that the County operate in the most efficient and effective manner. This includes determining the best method of providing meals when employees are on County business at the fairest and least cost possible.

**We Recommended:**

The Finance Department work with the County Administrator and the Board of County Commissioners to consider:

A. Development of a new meal reimbursement rate that would be in line with either the:

- Lowest fixed rate of the benchmark Counties
- Average fixed rate of the benchmark Counties
- The Florida State rate
- An alternative rate

B. If recommendation A is implemented, it should also include the development of an automated process/policy for the annual review of meal reimbursement rates that would automatically adjust the rates based on key economic factors such as:

- Benchmarking Key Counties and the State
- Consumer Price Index
- Federal M&IE Rate

**Status:**

A. **Not Implemented.** Due to timing of Opus implementation, changes to meal reimbursement rates were not considered feasible.

B. **Not Implemented.** Recommendation B is contingent on recommendation A having been implemented.

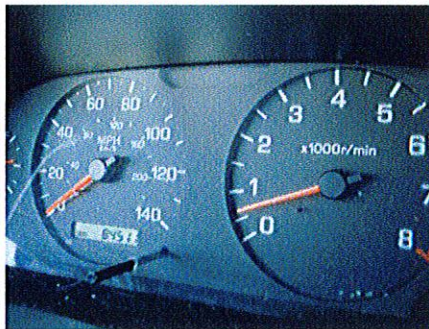


## ***2. Employee Mileage Reimbursement Rates Should Be Reviewed.***

A. Our review has determined that the County's employee mileage reimbursement policy is higher than many other governments, including the State of Florida. As a result, the mileage being paid to employees may be more than reasonably necessary, thereby unnecessarily costing Pinellas County taxpayers. Mileage reimbursement savings can be realized by following the State rate rather than the Federal rate. In 2007-2008, we conducted a survey (benchmark) of four counties representing six government entities to determine employee travel reimbursement rates and compared them to Pinellas County's reimbursement rates. In order to be consistent in our comparison of the reimbursement rates, we gathered the appropriate data for each entity surveyed for the calendar year ending 2007.

### **SURVEYED GOVERNMENT ENTITIES**

- Hillsborough County Board of County Commissioners
- Hillsborough County Clerk of the Circuit Court
- Orange County Board of County Commissioners
- Orange County Clerk of the Circuit Court
- Sarasota County Board of County Commissioners
- Broward County Board of County Commissioners



The purpose and policy of Pinellas County's travel reimbursements is as follows:

The purpose of these guidelines is to foster equity, uniformity and efficiency in the payment and/or reimbursement of authorized travel expenses for officers and employees within Pinellas County government. All authorized County travel shall be by the most economical means taking into account the employee's time involved, the purpose of the travel, and the distance involved. If a traveler utilizes his/her privately owned vehicle that results in more travel reimbursement in total than would have been the case had a commercial carrier been utilized, the reimbursement shall be limited to the total cost of the trip if a commercial carrier had been utilized.



Employees may be required to use their personal vehicles for County business (i.e., attending meetings, training, etc.). In some departments, it is a requirement when hired that employees have a vehicle available to them during normal business hours because they will be required to use their vehicles for County business. This policy allows the County to save money by not having to maintain and fund a large fleet of County vehicles, which may have low annual usage. In return, the employees are reimbursed for the use of their vehicle. The reimbursement should cover normal wear and tear, maintenance, insurance and fuel cost (variable cost). This policy is not designed to be a benefit, and employees should not profit by using their personal vehicle for County business. It is designed to reimburse actual costs incurred for driving on County business.

Pinellas County's guideline for payment of mileage is as follows:

Where travelers (employees) are authorized to use their privately owned vehicles for any category of travel on official County business, they shall receive reimbursement at the rates announced by the IRS as the standard mileage rates for computing the deductible costs of operating an automobile for business purposes. The rate shall change with IRS announced changes...

The County's travel reimbursement rates are determined by using the Internal Revenue Service (IRS) annual announcement on Standard Mileage Rates. The 2007 announcement states:

IRS-2006-168

Optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning Jan. 1, 2007, the standard mileage rates for the use of a car (including vans, pickups or panel trucks) was 48.5 cents per mile for business miles driven.

The new rate for business miles compares to a rate of 44.5 cents per mile for 2006. The primary reasons for the higher rates were higher prices for vehicles and fuel during the year ending in October.

The standard mileage rates for business, medical and moving purposes are based on an annual study of the fixed and variable costs of operating an automobile. Runzheimer International, an independent contractor, conducted the study for the IRS.

It should be noted that the IRS has a separate rate for medical mileage and moving expense. This rate is designed to reimburse for all variable expenses (gas, oil, maintenance), but not for fixed expenses the person would incur anyway, such as license



and registration, insurance and depreciation. It is important to note that the use of the IRS mileage rate is optional and that the County has the option to reimburse at the lower IRS variable expenses rate, established by the IRS. For 2007, this rate was 20 cents per mile.

It is important to note that by the end of 2008 the IRS reimbursement rate was increased to 58.5 cents per mile, again the primary reasons for the higher rates were higher prices for vehicles and fuel. The 2009 IRS rate has been reduced to 55 cents per mile, and the primary reason was lower fuel cost. The 2009 IRS variable expenses rate was increased to 24 cents per mile.

We determined that only 50% of those surveyed used the IRS rate for business expense while the other 50% use a lower reimbursement rate. The rates ranged from 37.5 cents per mile (i.e., Hillsborough Clerk) to 48.5 cents per mile (i.e., Sarasota BCC). Pinellas County's current rate was 48.5 cents per mile (during the survey period).

#### COUNTY SURVEY OF TRAVEL/MILEAGE REIMBURSEMENT RATES

TYPE OF TRAVEL REIMBURSEMENT	SURVEY AVERAGE	PINELLAS	HILLSBOROUGH CLERK POLICY	HILLSBOROUGH BCC POLICY	SARASOTA BCC POLICY	BROWARD BCC POLICY	ORANGE CLERK POLICY	ORANGE BCC POLICY	STATE OF FLORIDA
MILEAGE	.458	.485	.375	.485	.485	.485	.445	.445	.445

The following table highlights the potential savings if the County were not to base the mileage reimbursement rate on the annual IRS announcements, but instead on the average used by the counties surveyed and/or the state rate. If the surveyed median or lowest rates were used, the County could realize a savings from \$27 to \$110 per 1,000 miles driven by employees.

#### POTENTIAL MILEAGE REIMBURSEMENT SAVINGS TO PINELLAS COUNTY

	SURVEY AVERAGE	SURVEY'S HIGHEST RATE	SURVEY'S LOWEST RATE	FLORIDA STATE RATE
MILEAGE RATE	.458	.485*	.375	.445
COST PER 1,000 MILES	\$458	\$485	\$375	\$445
SAVINGS TO PINELLAS PER 1,000 MILES	\$27	\$0	\$110	\$40

\*Pinellas County Mileage Reimbursement Rate (48.5 cents per mile)

The Finance Division's accounting system does not identify each line item for the different expenditures related to travel (i.e., mileage, airfare, hotel, etc.), precluding a detailed analysis of each expenditure item. Therefore, we were unable to efficiently determine the potential overall savings to the County without having to manually review all mileage reimbursement requests. However, based on a review of mileage reimbursement requests for Fiscal Year 2007 for one department with 15 employees (sample), we determined the following potential savings:



MILEAGE RATES	TOTAL MILES	TOTAL REIMBURSEMENTS	POTENTIAL SAVINGS
COUNTY .485	10,216.7	\$4,955.10	0
SURVEY AVERAGE .458	10,216.7	\$4,679.25	\$275.85
SURVEY'S LOWEST .375	10,216.7	\$3,831.26	\$1,123.84
STATE OF FLORIDA .445	10,216.7	\$4,546.43	\$408.67

In an effort to find a more meaningful sample, we contacted the Palm Beach County Clerk's Finance Division whose accounting system allowed for some separation and analysis of mileage expenditures. They provided mileage reimbursement expenses for their County employees from October 2005 through November 2007 (the mileage total excludes out of County travel and/or training mileage and Tourist Development agencies).

The following table highlights Palm Beach County's mileage reimbursement expenditures.

**PALM BEACH COUNTY MILEAGE REIMBURSEMENT  
OCTOBER 2005 – NOVEMBER 2007**

<b>Total Miles Reimbursed</b>	<b>1,620,185</b>
Average Monthly Miles	64,807
Total Number of County Employees reimbursed	540
Average Monthly Miles By Employee	120
Reimbursement Cost	\$724,360

An analysis of this information allowed us to arrive at a reasonable determination of the annual mileage reimbursement and overall potential annual savings impact Pinellas County could achieve using the aforementioned mileage rates.

**POTENTIAL ANNUAL SAVINGS IMPACT FOR PINELLAS COUNTY**

MILEAGE RATES	TOTAL ANNUAL MILES	TOTAL REIMBURSEMENTS	POTENTIAL ANNUAL SAVINGS
COUNTY .485	*777,689	\$377,179.17	0
SURVEY AVERAGE .458	*777,689	\$356,181.56	\$20,997.60
SURVEY'S LOWEST .375	*777,689	\$291,633.38	\$85,545.79
STATE OF FLORIDA .445	*777,689	\$346,071.61	\$31,107.56

\*Based on 540 EE receiving reimbursement for 120 miles per month (Palm Beach County average)

The following table highlights the first 2008 IRS announcement, which increased the mileage reimbursement rate from 48.5 to 50.5 cents per mile. In 2008, the IRS issued a second IRS announcement which again increased the rate from 50.5 to 58.5 cents per mile.



**Status of Recommendations**

**Follow-Up Audit of County Travel Expenditures-Finance Accounts Payable**

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MILEAGE RATES		TOTAL MILES	POTENTIAL REIMBURSEMENTS
1st IRS 2008 RATE INCREASE	.505	388,844.5	\$196,366
2 <sup>nd</sup> IRS 2008 RATE INCREASE	.585	388,844.5	\$227,474
		777,689.0	
			2008 TOTAL \$423,840
IRS 2009 RATE	.550	777,689.0	2009 TOTAL \$427,729

B. County employees are benefiting from traveling to destinations that are shorter distances than that of their home to their office location.

The County travel guidelines allow for mileage reimbursement to employees that travel to destinations that are shorter distances (i.e., home to meeting, training, etc.) than their normal daily commute to work. Employees are financially benefiting from this policy when there is no financial loss/impact to the employee. This policy is not in the best interest of the County, and is a waste of taxpayer dollars.

We reviewed a sample of employees who traveled locally for a mandatory training.

Employee	*Home Address	**Actual Mileage To Training Site	Actual Mileage To Work	Difference In Miles	Allowable Reimbursement Per Policy	***Proposed Reimbursement
1	Home Address	17.34	45.9	-28.56	\$15.02	\$0.00
2	Home Address	46.04	20.32	25.72	\$15.02	\$12.99
3	Home Address	43.38	17.64	25.74	\$15.02	\$13.00
4	Home Address	24.58	32.42	-7.84	\$15.02	\$0.00
5	Home Address	30.68	7.04	23.64	\$15.02	\$11.94
6	Home Address	39.40	41.46	-2.06	\$15.02	\$0.00
7	Home Address	45.20	31.14	14.06	\$15.02	\$7.10
8	Home Address	28.06	12.06	16.00	\$15.02	\$8.08
9	Home Address	29.76	8.76	21.00	\$15.02	\$10.61
10	Home Address	27.52	3.92	23.60	\$15.02	\$11.92
11	Home Address	22.78	11.64	11.14	\$15.02	\$5.63
12	Home Address	42.36	28.5	13.86	\$15.02	\$7.00
13	Home Address	30.34	8.76	21.58	\$15.02	\$10.90
					Total \$195.26	Total \$99.17
					Potential Savings	\$96.09

\* Mileage based on Round Trip

\*\* MapQuest used to determine actual mileage

\*\*\* Calculated using the mileage rate of \$.505 per mile.

Based on the current policy, the chart above indicates that employees #1, #4 and #6 should not be paid for traveling to the training based on the shorter distance from home to the



training site. Essentially, these County employees are receiving compensation for traveling shorter distances than that of their normal daily commute to their office.

The other employees traveling to the training site benefit by not taking into account the miles already driven between their home and their normal work location. The County should pay the actual mileage driven to the specific location minus the daily commuting mileage driven from home to their normal County office/location. By allowing for actual mileage driven, there is no confusion as to departure and destination locations.

The County travel guidelines state, "Mileage will be computed from the official headquarters or the traveler's home to the point of destination, whichever is shorter." In the sample, the training site was 29.74 miles from the County office (round trip). By reducing the normal commuting miles to the County office from the actual miles to a meeting or training site, the County would realize a savings in mileage reimbursement rates.

- C. The County's use of the Florida Department of Transportation (FDOT) Mileage Chart is not effective to determine miles driven.

During our testing of interactive travel Form D, we input Clearwater as the office location, Tampa as the optional departure location, Tampa as the Florida destination location, and Tampa as the return location. As a result of the interactive travel Form D, Clearwater printed as the departure location, calculating a reimbursement for 22 miles.

In the sample below, employee #11 travels 22.78 miles round trip from their home location to the seminar. Employee #11 would be reimbursed \$11.50 for actual miles driven. However, the usage of the Florida Department of Transportation chart defines the mileage from Clearwater to Tampa at 44 miles round trip, which would allow a reimbursement of \$22.22, the difference results in County savings of \$10.72.

Employee	*Home Address	**Actual Mileage To Training Site	Reimbursement Paid For Actual Mileage***	FDOT Mileage To Training Site	Allowable Reimbursement Per County Policy Using FDOT Mileage Chart	Net Savings Using Actual Mileage/Not Using FDOT Mileage
1	Home Address	17.34	\$8.76	44	\$22.22	\$13.46
2	Home Address	46.04	\$23.25	44	\$22.22	-\$1.03
3	Home Address	43.38	\$21.91	44	\$22.22	\$0.31
4	Home Address	24.58	\$12.41	40	\$20.20	\$7.79
5	Home Address	30.68	\$15.49	44	\$22.22	\$6.73
6	Home Address	39.40	\$19.90	40	\$20.20	\$0.30
7	Home Address	45.20	\$22.83	44	\$22.22	-\$0.61
8	Home Address	28.06	\$14.17	44	\$22.22	\$8.05
9	Home Address	29.76	\$15.03	44	\$22.22	\$7.19
10	Home Address	27.52	\$13.90	44	\$22.22	\$8.32
11	Home Address	22.78	\$11.50	44	\$22.22	\$10.72
12	Home Address	42.36	\$21.39	44	\$22.22	\$0.83
13	Home Address	30.34	\$15.32	44	\$22.22	\$6.90
\$215.86 Total For Actual Mileage				\$284.82 Total Per FDOT Chart		\$68.96 Total Net Saving



- \* Mileage based on Round Trip
- \*\* MapQuest used to determine actual mileage
- \*\*\* Calculated using the mileage rate of \$.505 per mile

The centroid (intersection) used to determine mileage by the FDOT for Clearwater is the intersection of State Road 60 and US Highway Alternate 19 (19A). The Tampa centroid (intersection) used by the Florida Department of Transportation is the intersection of State Road 60 and State Road 685, which is 8.59 miles further than the location of the training seminar coming from Clearwater. A net savings of \$68.96 would result for all employees that traveled to the seminar. During our sample testing of travel expense forms, we noted that the majority of employees that traveled within the State of Florida used the Florida Department of Transportation mileage chart.

The County travel guidelines state, "The mileage between the point of origin and the point of destination will be based upon the current Department of Transportation mileage chart when possible, otherwise the traveler's actual odometer mileage may be used."

The centroids (intersections within each city that define the city location) of the Florida Department of Transportation Mileage Chart may overstate or understate mileage versus actual mileage.

Depending on the destination within the city, employees may potentially be reimbursed for more miles than actually driven.

It is management's fiduciary responsibility to ensure that the County operate in the most efficient and effective manner. This includes determining the best method of transporting employees on County business at the fairest and least cost possible.

### **We Recommended:**

The Finance Division work with the County Administrator and the Board of County Commissioners to consider:

- A. Reviewing the current mileage reimbursement rate in relation to other possible alternatives, including:
  - Lowest rate of the benchmark Counties
  - Average rate of the benchmark Counties
  - Florida State rate
  - Another alternative rate

Any new mileage reimbursement rate should include a policy/process to ensure an annual review of mileage reimbursement rates that would automatically adjust the rates based on key economic factors such as:



- Benchmarking Key Counties and the State
  - Consumer Price Index changes
  - IRS Rate changes
- B. The County amend its travel guidelines to pay mileage based on the distance from home to the work location (less the normal mileage to the office) or from the office to the temporary work location, whichever is shorter.
- C. The County amend the Travel Guidelines to require employees to use actual mileage to calculate mileage reimbursement.

**Status:**

- A. **Partially Implemented.** Management did review mileage reimbursement rates and considered changes, but felt it was not feasible to modify rates at this time due to the timing of the Opus implementation.
- B. **Partially Implemented.** One department (Inspector General) bases mileage on the distance from home to travel location less the normal mileage to the office. Most departments base mileage to a travel location on whichever is shorter – the distance between home and the travel location or the distance between the normal work location and the travel location. When returning *from* the travel location, mileage is based on the distance from the travel location to the normal work location less the distance from home.
- C. **Implemented.** Through the use of iExpense in Opus, actual mileage rather than FDOT locator map for in state mileage is being used.

### ***3. Travel Agency Fees Are Not Necessary.***

County departments designate coordinators to make travel arrangements. The majority of surveyed travel coordinators stated that they and/or the traveler pre-plan travel to determine the best scheduling, mode of travel (fly/driving) and cost (within budget). This pre-planning is essential and required to accurately complete the required County travel forms for approval prior to traveling and booking.

After the travelers and/or travel coordinators have planned the trip, and if the decision is to fly, per County policy, they have to call the County contracted travel agency. This policy states:

Airline fare shall be scheduled through the contracted travel agency and reimbursed by the respective Approving Authority based on the lowest fare available.

The process is simple. They call the travel agency who usually provides them the specific airline, flight and cost which are readily available via the internet. The travel agency processes



the request and then charges a \$20 fee. It is clearly unnecessary for the travel agency to be involved in the process. The majority of the travel planning is conducted by County staff, which includes booking the hotels and conferences. The phone call to the travel agency can simply be replaced with online and/or phone calls to the airline directly saving the \$20 fee. As noted above in Opportunity for Improvement No. 1, the travel agent booked 1,723 flights at \$20 per booking. The County could have saved \$34,460 during the period by not using the travel agency.



### SURVEY OF TRAVEL AGENCY COST BY COUNTY

TRAVEL AGENCY FEE	PINELLAS	HILLSBOROUGH CLERK POLICY	HILLSBOROUGH BCC POLICY	SARASOTA	BROWARD	ORANGE CLERK POLICY	ORANGE BCC POLICY
CAR RENTALS	\$10.00 per reservation	\$0	\$0	\$0	\$0	\$0	\$0
	State Contract-Avis, <u>must</u> be booked through travel agency	State Contract-Employees contact Avis directly by phone or on-line; Employees can also contact any travel agency to obtain lower rate	State Contract-Employees contact Avis directly by phone or on-line; Employees can also contact any travel agency to obtain lower rate	State Contract - Employees are required to use Avis; Arrangements are made with Avis by the Fleet Department	State Contract - Avis Arrangements are made through Avis	Rental cars are booked directly by the Travel Coordinator; Standard type vehicles must be used	Rental cars are booked directly by the Travel Coordinator; Standard type vehicles must be used
Airline Reservations	\$20.00 per reservation	\$27.00	\$27.00	?	?	?	?
	Required to use travel agency; If employees can obtain a cheaper rate through another source, Agency must	Employees are not required to use travel agency; Employee can book reservations on-line	Employees not required to use the travel agency; Employee can book reservations on-line	Reservations are booked on-line	Reservations are booked on-line or through travel agency of choice	Reservations are booked on-line; Travel arrangements can be booked directly through the airline	Reservations are booked on-line, mostly with Orbitz; Travel arrangements can be booked directly through the airline



**Status of Recommendations**

**Follow-Up Audit of County Travel Expenditures-Finance Accounts Payable**

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TRAVEL AGENCY FEE	PINELLAS	HILLSBOROUGH CLERK POLICY	HILLSBOROUGH BCC POLICY	SARASOTA	BROWARD	ORANGE CLERK POLICY	ORANGE BCC POLICY
	be notified to allow them to match or find a lower fare						

? Unable to determine because reservations are booked on-line or through travel agency of choice; cost may vary from \$0 to fee charged by online service (i.e., Orbitz).

During the same period, the travel agency booked 78 rental cars at a rate of \$10 per booking or \$780. County employees conduct preliminary planning, and since we are required to use the State rental contract, we can call the rental car company directly.

It is the County's fiduciary responsibility to ensure that the County operates in the most efficient and effective manner which includes determining the best method of booking an employee's travel at the fairest and least cost possible.

**We Recommended:**

The Finance Division work with the County Administrator and the Board of County Commissioners to:

- A. Cancel the contract with the County travel agency.
- B. Develop and implement policies and procedures for the travel coordinators to ensure they determine the best and least expensive method for travel. The policy must also ensure that no intermediaries are used and all bookings, arrangements, reservations, etc. are done directly with the provider of the service.
- C. Update the Travel Request/approval forms to include an attestation signed by the employee and approving authority which contains a representation such as:

I/we attest that I/we have performed our due diligence and have submitted for approval the best and least expensive method for travel which has taken into account all the factors regarding the travel and is essential and in the best interest of the County.

**Status:**

- A. **Not Implemented.** Finance worked with the County Administrator on this issue, but felt that due to staffing reductions, it was not an appropriate time to implement this recommendation.
- B. **Not Implemented.** Policy states that the County's contracted travel agent be used to provide travel service. If a more economical method of travel is discovered, the travel agent should be notified and given the opportunity to match the rate.



- C. **Implemented.** After submitting the Opus iExpense electronic travel form, a page may be printed that states that electronic submission of the form constitutes affirmation that the account is just and true in all respects and conforms in every respect with Section 112.061 Florida Statutes and the County travel policy. Both the Florida Statute and the County Policy contain language to the affect that the most economical method of transportation, considering the circumstances, must be used.

#### ***4. Finance Accounts Payable Petty Cash Custodian (PCC) Transaction History Is Inaccurate.***

The departmental Petty Cash Custodian (PCC) disburses cash for minor purchases and local County travel from the petty cash fund. Disbursements paid from the petty cash fund cannot exceed \$50 per transaction. When needed, the PCC requests and receives a check from the Finance Division to replenish the petty cash fund. A petty cash reimbursement request form must be completed and signed by the PCC prior to submitting a request to replenish the petty cash fund. On the petty cash reimbursement request form, the PCC reconciles the amount available in the petty cash fund and allocates the expenditures to the appropriate fund, account and cost center. To account for local mileage driven, a Travel Form C is completed and submitted by the employee (traveler) for reimbursement from the petty cash fund. Purchases reimbursed from the petty cash fund are accompanied by the appropriate receipts. The Travel Form C and receipts are attached to the petty cash reimbursement request form and submitted to Finance.

In reviewing a petty cash reimbursement request form, the name of the previous departmental PCC was missing from the Accounts Payable system. When a new PCC has been assigned by a department, Accounts Payable's current procedure is to delete (override) the previous PCC's name (vendor file) and replace it with the new PCC's name. This procedure effectively has transferred the departmental petty cash transaction history from the previous custodian to the newly assigned Petty Cash Custodian in the Accounts Payable system. The deletion (overriding) of vendor files creates inaccurate and incomplete accounting records.

All transactions for petty cash reimbursements should be properly posted to the appropriate Petty Cash Custodian for completeness and accuracy. Finance Management stated it is not convenient to set up a new vendor number for each new Petty Cash Custodian in the same department due to frequent turnover of employees.

#### **We Recommended:**

The Finance Division retain vendor payment history for each departmental Petty Cash Custodian to properly account for transaction history.

#### **Status:**

**Implemented.** Oracle iExpense functionality supports maintenance of a separate supplier record for each employee.



## ***5. The County Travel Information Posted On The Finance Intranet Website Does Not Reflect Accurate And Complete Information.***

The County's (BCC) intranet website provides a link to the Finance Division intranet website for travel forms and instructions to assist employees with travel preparation and reimbursement requests. The intranet website does not reflect accurate and complete information.

Our review determined that there are links for travel forms posted on the Finance intranet website which do not identify what the forms are used for. During our review, there was confusion as to whether the forms were non-interactive. Management stated the travel forms are merely samples and not meant to be used as non-interactive forms. The Finance intranet website does not indicate that the forms are samples. The posted samples are not accurate or updated with the current mileage rates for travel Forms D and A-2. Sample Form D has an incorrect mileage rate of \$.405 which was the January through March 2005 Federal mileage reimbursement rate. Sample Form A-2 has an incorrect mileage rate of \$.375 which was the 2004 Federal mileage reimbursement rate. In accordance with County travel guidelines, the current mileage rate announced by the IRS should be used to calculate mileage reimbursement for personal vehicles.

The County travel guidelines state, "The mileage between the point of origin and the point of destination will be based upon the current Federal Department of Transportation (FDOT) mileage chart when possible." The FDOT highway mileage chart posted on the Finance intranet website is dated May 5, 2003. The current FDOT chart was updated by the Florida Department of Transportation on December 14, 2006. Although it is uncertain as to what changes were made, the FDOT highway mileage chart should be current to reflect the most accurate information.

The County travel guidelines state:

"There will be no reimbursement for meals and/or lodging which has been included in a convention or conference registration fee or airline ticket, this includes "continental breakfasts." Deductions shall be made in accordance with Table C. Table C provides the meals furnished deductions based on the Meals and incidental rates (per diems) authorized under the Federal Travel Regulation."

During our testing of interactive travel forms with meal deductions, compliance with County travel guidelines was uncertain due to incomplete information in Table C. There was no breakdown in Table C for meals and incidental rates above \$51 (currently \$64 is the high end for meals and incidentals). Management stated that an amendment letter was sent out to the departments notifying them of the updated Table C. The amendment letter was not posted on the Finance intranet website; therefore, not all employees have access to the updated information.



The County's BCC intranet website must provide up-to-date information as a means of communication to employees. The Finance intranet website for travel forms and instructions has not been updated to reflect current reimbursement rates and complete information. Any time there are changes to the travel guidelines, Finance should update their intranet website to avoid confusion. Without an updated intranet website, accurate and complete information may not be available to all County employees regarding travel guidelines and current reimbursement rates.

**We Recommended:**

The Finance Division update the Finance intranet website to reflect accurate and complete travel information.

**Status:**

**Partially Implemented.** Review of Finance's website reveals that a link has been provided to the Opus iExpense travel forms and that a Travel Guidelines document is also available on line. However, links to several old forms are still there as well. One entitled, Local Travel Forms, is no longer used and another entitled, Travel Form A1, is necessary until specific Opus issues are worked out; however, in a different version than the one on the website.

## ***6. The Travel Form And Instruction Link Provided On The Clerk's Intranet Website Is Not Accurate.***

The County travel guidelines pertain to employees under the Board of County Commissioners (BCC) and the Clerk of the Circuit Court. The travel forms and instructions provided on the Clerk's intranet website are not accurate and/or similar to the information provided on the County's (BCC) intranet website. The following is a list of issues for review:

1. The Finance Division's link to the travel forms and instructions does not provide the same information.
2. The general travel instruction section provides inaccurate information regarding the per diem rates for 2004 and 2005.
3. The non-interactive form section is not correctly stated. Travel Forms A-1, A-2 and D are only sample forms and not meant to be used as non-interactive forms.
4. The sample forms do not state the current mileage rates. Travel Form A-2 states the mileage rate as \$.375 and travel Form D states the mileage rate as \$.405. The mileage rate for 2007 is \$.485.



5. The interactive travel form link dates are outdated. Forms A-1, A-2 and D links are dated before October 1, 2004 and after October 1, 2004. The link dates should state before October 1 of the current fiscal year and after October 1 of the current fiscal year.
6. The Clerk's intranet home page does not provide a direct link to travel forms and instructions as does the BCC intranet home page. Users must know to access the Finance Department home page and then access the travel forms.

The Clerk's intranet website should provide accurate travel forms and instruction information. It is not clear why there are two different links to travel forms and instructions with different information (i.e., the Clerks travel forms vs. the BCC travel forms when the forms and instructions are exactly the same for both entities). Both BCC employees and the Clerk's employees must have the same accurate and updated information and instructions on travel.

**We Recommended:**

The Finance Division:

- A. Set up travel forms and instructions posted on the County's (BCC) and Clerk's intranet websites as one direct site managed and controlled by Finance.
- B. Routinely update the travel forms, samples, etc. with the most current, accurate rates, instructions and travel information.

**Status:**

- A. **Implemented.** Both the County Intranet and the Clerk's Finance Division Intranet point to the same page.
- B. **Partially Implemented.** As noted in the status for the previous recommendation, both updated and out-of-date forms are represented on the website. Links to Opus iExpense forms and Travel Guidelines are available on line.

***7. Pre-audited American Express Billings Are Not Being Reviewed By The Accounts Payable Supervisor Or Assistant Supervisor.***

American Express billings are pre-audited monthly by the Finance Division to properly account for countywide airfare transactions booked through the County's contracted travel agency. The Finance procedures for the pre-audit function of American Express charges include verification that airfare is approved in advance and the proper department is charged.



Finance has not always been reviewing the American Express billings prior to the payment voucher. Our review of payment vouchers indicates there is no initial verification or review of American Express billings by an Accounts Payable Supervisor or Assistant Supervisor.

The Finance Division's written procedures for the pre-audit of American Express billings state that an Accounts Payable Supervisor or Assistant Supervisor will review the billings prior to the payment voucher. The written procedure for the review process is not being followed. Without a Supervisor's review, the pre-audited American Express billings may not be accurate or complete.

**We Recommended:**

The Finance Division review and initial the pre-audited American Express billings to comply with established written procedures.

**Status:**

**Acceptable Alternative.** Effective August 1, 2010, all travel services shall be charged on the P-Card per Pinellas County Purchasing Flash #502.

## ***8. County Travel And Training Budgets Are Escalating And Should Be Reviewed.***

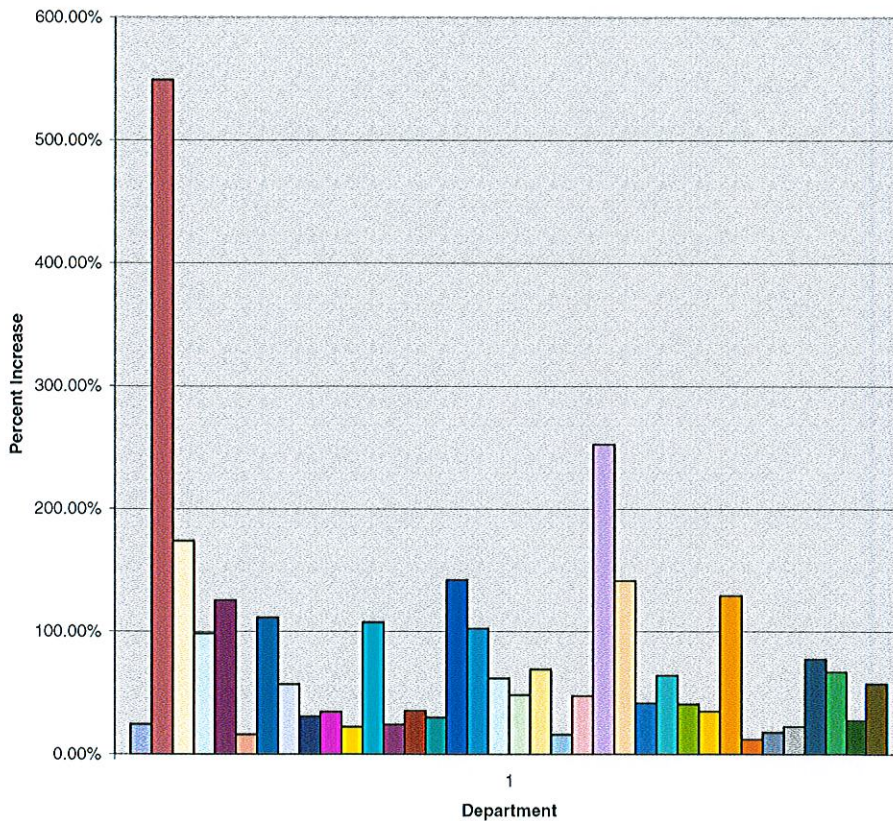
The County's travel and training budget requests have increased 66%, even though the County has reduced its workforce over 10% (see table below), and the cost requests for travel and training has increased 88% per employee since Fiscal Year 2004-2005.

**NUMBER OF EMPLOYEES**

	Fiscal Year 2004/2005	Fiscal Year 2005/2006	Fiscal Year 2006/2007	FY2004-FY2007 Increase/ Decrease	FY2004-FY2007 Actual % Difference
Permanent Budgeted Positions	3,059	3,071	2,741	-318	-10.40%
Travel and Training Cost per employee	\$599.01	\$724.89	\$1,128.92	\$529.91	88.46%



Travel & Training Increases FY05 to FY08



- County Administrator
- Information Systems
- Emergency Management
- Emergency Communications
- Emergency Medical Services/Fire Admin
- Animal Services
- Culture, Education, and Leisure
- Human Services
- Planning
- Development Review Services
- Building Inspection
- Community Development
- Environmental Management
- Communications
- Economic Development
- Purchasing
- Office of Management & Budget
- Facilities Management
- Fleet Management
- Tourist Development Council
- Risk Financing Administration
- Justice and Consumer Services
- Public Works Highway
- Public Works CIP Support and Admin
- Public Works Mosquito Control
- Utilities Service Fund
- Airport
- Board of County Commissioners
- Judiciary
- County Attorney
- Legislative Delegation
- Information Technology (IT)
- Personnel
- Office of Human Rights
- Construction Licensing Board
- General Government



### TRAVEL AND TRAINING BY DEPARTMENT BUDGETS

TRAVEL AND TRAINING BY DEPARTMENT	FISCAL YEAR 2004/2005	FISCAL YEAR 2007/2008 REQUESTED	FISCAL YEAR 2005-2008 Actual % difference	APPROVED AFTER FISCAL YEAR 2007/2008 BUDGET CUTS	FISCAL YEAR 2005-2008 Book Actual % Difference
Legislative Delegation	\$4,236	\$5,000	18.04%	\$0	-100.00%
Information Systems	\$31,365	\$203,660	549.32%	\$18,080	-42.36%
Emergency Medical Services/Fire Admin	\$23,823	\$53,700	125.41%	\$23,600	-0.94%
Economic Development	\$122,256	\$159,040	30.09%	\$75,890	-37.93%
Utilities Service Fund	\$354,963	\$583,530	64.39%	\$281,660	-20.65%
Board of County Commissioners	\$15,137	\$20,450	35.10%	\$10,000	-33.94%
Justice and Consumer Services	\$18,108	\$26,770	47.84%	\$13,770	-23.96%
Culture, Education, and Leisure	\$69,237	\$146,360	111.39%	\$76,860	11.01%
Environmental Management	\$89,560	\$111,090	24.04%	\$67,560	-24.56%
Information Technology (IT)	\$290,289	\$356,000	22.64%	\$236,000	-18.70%
County Administrator	\$12,045	\$15,000	24.53%	\$10,000	-16.98%
Personnel	\$26,457	\$46,920	77.34%	\$31,420	18.76%
Emergency Communications	\$22,846	\$45,350	98.50%	\$33,600	47.07%
Communications	\$13,147	\$17,800	35.39%	\$14,800	12.57%
Judiciary	\$19,562	\$44,850	129.27%	\$41,850	113.94%
Emergency Management	\$5,156	\$14,120	173.86%	\$14,120	173.86%
Animal Services	\$12,888	\$15,000	16.39%	\$15,000	16.39%
Human Services	\$53,246	\$83,790	57.36%	\$83,790	57.36%
Planning	\$6,498	\$8,500	30.81%	\$8,500	30.81%
Development Review Services	\$3,119	\$4,200	34.66%	\$4,200	34.66%
Building Inspection	\$7,842	\$9,600	22.42%	\$9,600	22.42%
Community Development	\$12,581	\$26,100	107.46%	\$26,100	107.46%
Purchasing	\$3,759	\$9,100	142.09%	\$9,100	142.09%
Office of Management & Budget	\$3,532	\$7,150	102.43%	\$7,150	102.43%
Fleet Management	\$18,584	\$27,640	48.73%	\$27,640	48.73%
Tourist Development Council	\$263,815	\$447,060	69.46%	\$447,060	69.46%
Risk Financing Administration	\$30,116	\$35,000	16.22%	\$35,000	16.22%
Public Works Highway	\$19,555	\$68,960	252.65%	\$68,960	252.65%
Public Works CIP Support and Admin	\$60,077	\$145,170	141.64%	\$145,170	141.64%
Public Works Mosquito Control	\$14,702	\$20,810	41.55%	\$20,810	41.55%
Airport	\$49,712	\$70,000	40.81%	\$70,000	40.81%
County Attorney	\$57,875	\$65,000	12.31%	\$65,000	12.31%
Office of Human Rights	\$29,037	\$48,500	67.03%	\$48,500	67.03%
Construction Licensing Board	\$7,849	\$10,000	27.40%	\$10,000	27.40%
General Government	\$34,646	\$54,600	57.59%	\$54,600	57.59%
Facilities Management	\$24,756	\$40,130	62.10%	\$55,130	122.69%
<b>TOTAL</b>	<b>\$ 1,832,376</b>	<b>\$3,045,950</b>	<b>66.23%</b>	<b>\$2,160,520</b>	<b>17.91%</b>



We are addressing these issues to determine if County departments are properly analyzing their travel and training budgets while meeting the needs of the departmental training, certifications, credentials, etc. at the same time.

It is important to note that on January 14, 2009, the County Administrator issued a memorandum to all County employees addressing the current and future financial challenges. He requested County Departments limit their expenditures to not more than 97% of their Fiscal Year 2009 budget. Effective January 14, 2009, the County Administrator cancelled all non-essential travel and training.

It is the County's fiduciary responsibility to ensure that the County operate in the most efficient and effective manner. This includes determining the best method of transporting and training employees at the fairest and least cost possible while meeting the needs of County operations. Further, this responsibility must include a detailed study of travel and training to ensure that only essential travel and training are authorized.

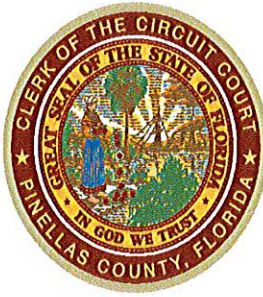
**We Recommended:**

The Finance Division encourage the County Administrator to conduct a needs assessment to determine the appropriateness and cost of departmental training and travel.

**Status:**

**Not Implemented.**





# DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
PINELLAS COUNTY, FLORIDA

## SERVICES PROVIDED

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INVESTIGATIONS

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COUNTY FRAUD HOTLINE



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**Fax:** (727) 464-8386  
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